North West Regional College

Annual Report

2002-2003

104-03141/

The Region

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LETTER OF TRANSMITTAL

December 31, 2003

The Honourable Andrew Thomson
Minister of Saskatchewan Learning
Legislative Building, Room 361
Regina SK S4S 0B3

The Honourable Minister Andrew Thomson:

On behalf of the Board, and in accordance with Section 16 of the *Regional Colleges Act* and Section 14 of the *Regional College Regulations*, I am pleased to submit the Annual Report of North West Regional College for the fiscal year ended June 30, 2003

Sincerely,

S. Krahenbil

Sherman Krahenbil
Chairperson
Board of Governors

GOVERNANCE

Adele Wehrhahn
Rockhaven

Chairperson
Sherman Krahenbil
Meadow Lake

Ruth Martin
Mayfair

Bob Clipperton
North Battleford

John Hritzuk
St. Walburg

Vice-Chairperson
Ann McArthur
Battleford

Annette Smith
Shell Lake

Executive Committee
Sherman Krahenbil
Ann McArthur

Finance Committee
Bob Clipperton
Annette Smith

Regular Board Meetings

August 26, 2002	December 12, 2002	April 28, 2003
September 30, 2002	January 27, 2003	May 22, 2003
October 28, 2002	February 24, 2003	June 23, 2003
November 25, 2002	March 31, 2003	

Annual Board Meeting
June 23, 2003

Special Board Meetings
September 9, 2002 & January 16, 2003

Board of Governors' Report

During the period July 1, 2002 through June 30, 2003, the Board conducted its business through a number of regular and special meetings, as well as through a number of committees. Special Board meetings were convened in September 2002 and January 2003 to address matters related to the Meadow Lake facility project. An ad-hoc committee of the Board was established to develop, implement, and conduct the evaluation of the President. The following is a summary of significant highlights of Board activity during the year.

- The Board approved plans for construction of an addition to the North West Post-Secondary Centre that would allow for consolidation of all College Meadow Lake activities at this site. Financial arrangements approved by the Board included a contribution from the Education Infrastructure Financing Corporation ($1.8 million), private sector financing with Royal Bank of Canada ($1.5 million), and a contribution from North West Regional College of $350,000.

- Amendments were made to Tuition Fees and Refunds policy to better reflect government expectations and current circumstances. Board policy on finance was amended to include a section on Net Asset Reserve Utilization. The Board also reviewed, and prepared for adoption, a policy on International Education and Development Project Participation.

- The Board conducted an evaluation of the CEO, subsequently renewing the CEO's contract for a three-year term.

- The Board approved the final phase of the Battlefords Campus joint-use project with the Battlefords School Division that will see further segregation of air handling systems and completion of asbestos removal in the facility.

- A scholarship campaign to significantly increase scholarships available to College students was supported by the Board. The Board approved an agreement that will see BCU Financial as the private sector co-sponsor of four Centennial Merit Scholarships for 2003-04 through 2005-06.

- The Board participated in a restructuring of the Association of Saskatchewan Regional Colleges that has refocused the organization on a single primary objective - advocacy.

- A self-evaluation of the Board and individual governors was completed to evaluate Board effectiveness. A strategy aimed at enhancing Board effectiveness will be implemented in the fall of 2003.

- The Board confirmed the validity of the current strategic plan and endorsed the business plan for 2003-04 as part of the current strategy. The Board committed to undertake in 2003-04 a revision of the strategic plan to guide the College beyond 2003-04.

- The College re-affirmed its commitment to the development of the Aboriginal workforce as part of its human resource strategy, through the implementation of the 2002-03 program plan, and through approval of the College's 2003-04 operational plan.

- The Board was diligent in meeting their fiduciary responsibility through a review of insurance policies, conducting regular reviews of operating and budgetary results, through ensuring the College maintained a strong financial position, and through adherence to legislative requirements.

- The Board pursued changes to the financial arrangements with Saskatchewan Property Management Corporation to reduce the seemingly excessive costs of leasing the North West Post-Secondary Centre in Meadow Lake.

The Board of North West Regional College is committed to serving the people and communities of the region, and continues to work diligently towards that goal. One of the strongest proponents of this concept is Adele Wehrhahn who retired from the Board in June 2003. The Board was extremely fortunate to have benefited from Adele's contributions over the seven years she served with North West Regional College. Board members look forward to a solid future and to the same committed dedication from new Board members.

Sherman Krahenbil
Chairperson, Board of Governors

MESSAGE FROM THE PRESIDENT AND CEO

The phrase "Saskatchewan's best kept secret" has been used in the past to describe Saskatchewan's regional colleges. Results of North West Regional College's 2002-03 year indicate that the communities and people in the northwest region of the province not only know about the College but are taking advantage of the training and academic opportunities in ever increasing numbers. Participation in College programming increased by 13% over the prior year, with over 539,000 participant hours of training delivered to over 2,400 individuals throughout the region.

Skills training and university programs reflect the most significant increases in participation levels in 2002-03. Demand for skilled workers and the opportunity to be trained locally contributed to increased skills training activity at all levels – institute credit, industry credit and non-credit. Participation levels in university programming increased across the region as more and more students and parents recognize the benefits in taking part of the university experience at the College. Extremely positive results in our university program at Battlefords Campus have encouraged the College to expand the face-to-face program in Meadow Lake in 2003-04, an expansion undertaken in partnership with the First Nations University of Canada (FNUC).

The need for basic education in our region continues to be high, with 40% of total participant hours in 2002-03 accounting for students in the various programs delivered throughout the region. As the foundation skills necessary to achieve success in skills or academic training are often lacking in clients of our region, basic education is an essential ingredient in the strategy to develop a representative workforce. North West Regional College's capacity to meet the demand of the region has been limited by static program funding levels over the past decade.

Partnerships continue to be a strong focus of North West Regional College. Not only have they contributed to the College achieving the level of programming reflected in this Annual Report, the many partnerships have also allowed for maximization of capacity and diversity of programs in the region.

Early in 2003 the College was extremely pleased to award a contract for construction of an addition to the facility owned by the Saskatchewan Property Management Corporation in Meadow Lake that houses the College's vocation/technical programming. Staff, students, and the community watched as construction began in February and proceeded over the summer. The expanded complex will not only allow for consolidation of all North West Regional College activities under a single roof but it will house the programs of many other provincial post-secondary partners including the Saskatchewan Indian Institute of Technologies, Dumont Technical Institute, and the First Nations University of Canada. All parties and the community look forward to completion of the project by December 2003.

Financially, the College remains in a strong, stable position. Operating revenue for 2002-03 increased by 8%, reaching $6.4 million. Related operating expenses increased by slightly over 7%, resulting in a surplus on operations of $355,000. This excess of revenues over expenses in the operating fund was the result of a number of factors. Tuition revenue was higher than expected due to higher enrolment levels. Contractual training exceeded expectations, contributing positively to the College's bottom line. By forecasting a surplus part way through the year, the College was able to commit the resources necessary to proceed with the much needed facility in Meadow Lake.

The capital fund reflected an excess of revenues over expenses of nearly $1.6 million in 2002-03. This is due to accounting rules requiring that the entire contribution to the Meadow Lake facility project from the Education Infrastructure Financing Corp be reflected as revenue in the year received. The surplus will be reduced through annual amortization of the capital asset.

Financial statements in this report reflect internally restricted and unrestricted net assets of nearly $1.75 million dollars. However, a significant portion of these assets will be consumed in the construction and fit-up of the Meadow Lake facility. It is projected that these fund balances will be reduced to approximately $400,000 once obligations to the project are met in 2003-04.

In June of 2003 North West Regional College, other post-secondary institutions in Saskatchewan, and Saskatchewan Learning signed a Memorandum of Understanding. Through this agreement, Campus Saskatchewan was created to support the partners in developing and advancing inter-institutional initiatives to achieve shared goals and priorities for the use of technology enhanced learning. The College is encouraged by the collaborative approach between the institutions in increasing access to quality programs for students throughout the province.

In 2002-03 the College re-confirmed goals established in its strategic plan. I am pleased with our progress in achieving these goals as reflected in this Annual Report. North West Regional College is making a difference!

Bryan Nylander
President and CEO

Goal Increase the number of individuals who successfully achieve their educational and/or employment goals

Objectives established to achieve this goal are noted below. Progress on achieving these objectives as reflected by 2002-03 operating results is presented in italics. 2002-03 is year two of the three year strategic plan.

- Within three years increase the number of graduates from NWRC skills training programs who are employed within three months of graduating to 90%. *Based on a follow-up survey, (with a 59% response rate) 94% of 2002-03 vocational/technical program completers were either employed (78%) or in further education (16%). This compares to the prior year's result of 89%.*

- Within three years increase the number of NWRC basic education students who move into further education or employment within 6 months to 80%. *16 of the 30 (54%) graduates from the BE 12 program in 2002-03 entered the workforce or enrolled in further post-secondary training within six months of graduation. This compares to 73% of the graduates from 2001-02 achieving this goal. The 2002-03 results were skewed by an abnormally high unemployment rate for the graduates of one rural program.*

- Increase the number of students who achieve academic goals at NWRC. *68% of the basic education students either completed, or were continuing in their program of study. 223 of 273 (82%) students in full-time skills training completed their program of study. The results from the previous year for basic education and for skills training were 70% and 72%, respectively.*

- Increase the number of post-secondary program opportunities to adults throughout the region. *20 full-time technical programs operated in 2002-03. This was 2 more programs than the previous year.*

- Increased services to adults throughout the region. *Services were expanded to rural areas through implementation of technology enhanced learning centres in Big River & Unity.*

Actions and initiatives undertaken by the College during 2002-2003 to achieve these objectives are reflected below.

- A learning resource centre was established at Battlefords Campus to assist clients with low skill sets in identifying and establishing an appropriate learning plan to develop the skills necessary for employment or training.

- The tutor program at both main campuses was expanded to assist students in achieving their academic goals.

- The College's Enrolment Management Committee introduced a process to secure feedback from all students upon entrance into and exit from programs. Valuable information was collected that will assist the College in recruitment, and identify factors that will assist students in successfully securing employment and in achieving their academic goals.
- Technology Enhanced Learning pilot projects were implemented at Unity and Big River. These sites provided access to the latest technology for on-line learning, plus expanded access to career information and services.
- The College hired two students funded through the province's Centennial Student Employment Program. Through these students, the College promoted the benefits of post-secondary education to 22 high schools in the region.

Goal Increase the number of Aboriginal people who successfully complete post-secondary programs and/or enter the workforce

Objectives established to achieve this goal are noted below. Progress on achieving these objectives as reflected by 2002-03 operating results is presented in italics. 2002-03 is year two of the three year strategic plan.

- Increase the number of Aboriginal students who successfully complete BE 12 at NWRC by 50% in three years. *25 of the 30 graduates in 2002-03 were Aboriginal. This represents 83% of all those who completed Adult 12. The 25 Aboriginal Adult 12 graduates represent a 67% increase from the 15 that graduated in the baseline year of 2001-02.*
- Increase the number of NWRC Aboriginal students in basic education who enter post-secondary education or skills training to 50%. *Seven of the 25 Aboriginal Adult 12 graduates advanced to post-secondary studies. This is 28% of the Aboriginal graduates.*
- Increase the number of Aboriginal students successfully completing NWRC post-secondary programs to be representative of their proportion of the region. Aboriginal people represent approximately 30% of the total population in the region. *The Aboriginal proportion of all students completing Adult 12 is 83%; skills training, 54%; and first year university, 21%.*
- Increase the number of Aboriginal learners gaining employment.

Actions and initiatives undertaken by the College during 2002-2003 to achieve these objectives are reflected below.

Program capacity in basic education was maximized through a number of partnerships that allowed for delivery of basic education across the region. Valued partnerships included:

- A partnership with Dumont Technical Institute to maximize seats available in basic education in Meadow Lake, North Battleford, and Duck Lake.
- A partnership with Agency Chiefs Tribal Council enabled Leoville to be the site for academic upgrading to satisfy needs of Pelican Lake, Witchekan Lake, and Ahtahkakoop First Nations.
- Big River First Nation partnered in basic education programming in Big River.
- A collaboration with Sask Valley School Division enabled Mistawasis and Muskeg Lake First Nations to sponsor seats in the Leask basic education program.

Program capacity in post-secondary education and skills training was maximized through a number of partnerships in the region.

- The Saskatchewan Indian Institute of Technology delivered a Process Operator Training program at the North West Post-Secondary Centre in Meadow Lake.
- Saskatchewan Indian Federated College (FNUC) offered first year university programming in Meadow Lake in complement with university classes delivered by the College through SCN and the University of Regina.
- Licensed Practical Nursing training was implemented in Meadow Lake through a partnership between Dumont Technical Institute and the College.

- A labour market committee including Metis Employment and Training of Saskatchewan Inc., Battlefords Tribal Council, North West Regional College, and Can-Sask regularly met to discuss education and employment strategies.
- In consultation with regional tribal councils, the College implemented a strategy to promote post-secondary education and training to Aboriginal communities. This included cooperative approaches to career days throughout the region.
- To increase Aboriginal student success, basic education instructors received further training as part of the basic education redesign.

Goal Increase the number of regional business and industry training needs being met

Objectives established to achieve this goal are noted below. Progress on achieving these objectives as reflected by 2002-03 operating results is presented in italics. 2002-03 is year two of the three year strategic plan.

- Within three years, increase the number of graduates who secure employment within one year in the field they are trained to 75%. *69% of respondents to the completer survey of full-time skills training programs indicated they were employed in a field related to their studies.*
- Increase College responsiveness to the needs of regional business and industry

Actions and initiatives undertaken by the College during 2002-2003 to achieve these objectives are reflected below:

- In response to the legislative requirements for certified water and waste water operators in First Nation communities, the College trained 43 individuals through partnerships with Battlefords Tribal Council and Meadow Lake Tribal Council.
- 126 employees were trained for 23 businesses under the JobStart/Future Skills program administered by the College in the northwest region.
- Primary Care Paramedics were trained to help meet Sask Health's goal of providing more emergency care coverage in the rural regions of the province.
- The need for certified licensed day care staff, combined with the demand in First Nation communities for day care staff, and by regional school divisions for teacher assistants resulted in Early Childhood Education and Orientation to Child Daycare programming.
- Business and industry in the Meadow Lake region required security guard training, which was provided to meet this need.
- Forest fire suppression training was provided in the northern part of the region, with Quick Skills funding and partnerships with SERM.
- In response to the needs of the tourism sector, a variety of training programs were provided for the hospitality and service sectors.
- In response to needs of communities in the northwestern part of the region, volunteer fire fighters were trained in four towns to better equip these individuals with skills required to respond.

Summary of Programs

Participation levels in all program areas in 2002-03 not only exceeded prior year levels but also exceeded the College's expectations as articulated in the 2002-03 Business Plan. Participation hours in programs delivered by the College increased by 61,614 over the prior year (a 13% increase), 10% higher than the expected increase of 11,402 participant hours.

University programming experienced the largest gain on a percentage basis from the prior year at 44%. This increase was primarily due to a significant increase in enrolments in the first year Arts and Science program at Battlefords Campus.

The largest gain in participant hours was in skills training with an increase of nearly 59,000. Contributing factors were: 1) changes to the full-time skills training program mix that expanded capacity, 2) additional participation in satellite-delivered part-time training, 3) increased participation levels in the JobStart/Future Skills program, and 4) contractual training exceeding expectations.

While participation levels in basic education grew modestly over the prior year (3%), basic education as a percentage of total college programming in terms of participant hours shrunk from 44% to 40% (Figure 1).

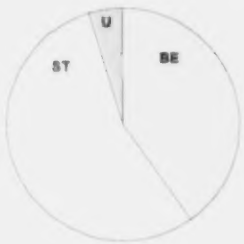
Table 1. Summary of program activity, by program area for 2002-03.

	2002-03				2001-02
Program Area	**Participant Hours**	**Business Plan**	**Exceeds Business Plan (%)**	**Exceeds 2001-02 (%)**	**Participant Hours**
Basic Education	215,696	207,867	4	3	209,487
Skills Training	299,619	267,454	12	19	251,570
University	23,985	13,767	74	44	16,629
Total	**539,300**	**489,088**	**10**	**13**	**477,686**

Figure 1 graphically presents the proportion of participant hours in each program area.

- The largest segment of programming was in skills training, representing 55.6% of participant hours.

Figure 1. Percent of total participant hours, by program area.



ST	Skills Training	**55.6%**
U	University	**4.4%**
BE	Basic Education	**40.0%**

Table 2 reflects part-time and full-time student enrolment by program area for 2002-03. Student enrolment increased by 16.5% over the prior year. Full-time student enrolment increased by 17% while part-time student enrolment increased by 16%.

Table 2. Summary of 2002-03 enrolments by program area.

	Full-time		Part-time		Total	
Program Area	2002-03	2001-02	2002-03	2001-02	2002-03	2001-02
Basic Education and Related	446	447	115	0	561	447
Skills Training	315	227	1,436	1,315	1,751	1,542
University	62	33	73	79	135	112
Total	823	707	1,624	1,394	2,447	2,101

Tables 7 to 11 at the end of this section provide additional information on equity participation, student success, and enrolment statistics.

Basic Education

North West Regional College delivered full year basic education programs at Battlefords and Meadow Lake Campuses. These programs consisted of four streams – Basic Education Readiness, Adult 10, Adult 12, GED/Bridging. Basic education opportunities were also provided in Leoville, Big River, and Leask through delivery of combined Pre-ten, Adult 10, and Adult 12 programs in these centres. In addition, College contribution expanded capacity in the basic education program delivered by Dumont Technical Institute in Duck Lake.

Participation levels in programs across the region are illustrated in Table 3. Seventy-three percent of those participating in basic education programs completed the level or were ongoing in the program at the end of the academic year.

Table 3. Summary of basic education activity by location, 2002-03.

Location	Participants	Program/Term Completers	Participant Hours	
			2002-03	2001-02
Meadow Lake	152	104	66,884	81,840
Battlefords	267	209	78,499	80,248
Leask	61	45	36,685	25,674
Big River	47	29	22,688	21,725
Leoville	34	22	10,940	0
Total	561	409	215,696	209,487

- 30 participants in the basic education program graduated with a Grade 12 in 2002-03. Another 8 obtained a GED 12.

- A number of individuals are accessing the College's basic education program on a part-time basis to either upgrade their academic skills to prepare for entry either into the basic education program, or to obtain standing at the secondary level in one or more subjects to meet prerequisites of post-secondary training.

- Engagement of the Aboriginal population in a representative workforce requires development of the foundation skills essential to employment or further training. Basic education continues to be an extremely valuable vehicle in providing these skills. In 2002-2003, 87% of basic education students were Aboriginal.

University

North West Regional College delivers the first year University of Saskatchewan Arts and Science at the Battlefords Campus.

The First Nations University of Canada delivers a full-time, first year university program in Meadow Lake at the College's Post-Secondary Centre. North West Regional College provides satellite-delivered courses from various educational institutions and face-to-face programming from the University of Regina complementary to the First Nations University of Canada program.

- Students across the region can access university education at one of the five satellite receiving centres maintained by the College. Thirty-six percent of the training received was via satellite.

- Participation in university programming as represented by participant hours increased by 44% in 2002-03 over the prior year.

Table 4. Summary of university programming, 2002-03

		Number of Students			
Location	Classes	Full-time	Part-time	Total	Participant Hours
Battlefords Campus	33	57	56	113	22,269
Meadow Lake Campus	12	5	16	21	1,599
Rural Centre	1		1	1	117
Total	46	62	73	135	23,985

UNIVERSITY OF REGINA

UNIVERSITY OF SASKATCHEWAN

Skills Training

Skills training refers to all training designed to provide the necessary skills and to prepare students for employment in a specific field. Training may be credit (as provided by a brokering institution or as recognized by an industry sector) or non-credit. Programming is delivered in both full-time and part-time formats, through work-based initiatives and via satellite.

- Skills training accounted for 56% of all training provided by North West Regional College in 2002-03.
- Total skills training in terms of participant hours was over 299,000 hours, an increase of 19% over the prior year (Table 5).
- Skills training at North West Regional College has increased significantly (80%) over the past-five years (Figure 2).
- 32% of all participants in skills training were Aboriginal.
- 94% of all participants completed the skills training program in which they were enrolled.
- The College contributed to a partnership that saw delivery of a Practical Nursing program by Dumont Technical Institute in Meadow Lake. In addition, the College contributes to a partnership that sees delivery of a Process Operator Technician program by the Saskatchewan Indian Institute of Technologies in Meadow Lake. This report does not reflect enrolment or participation hours in these programs.

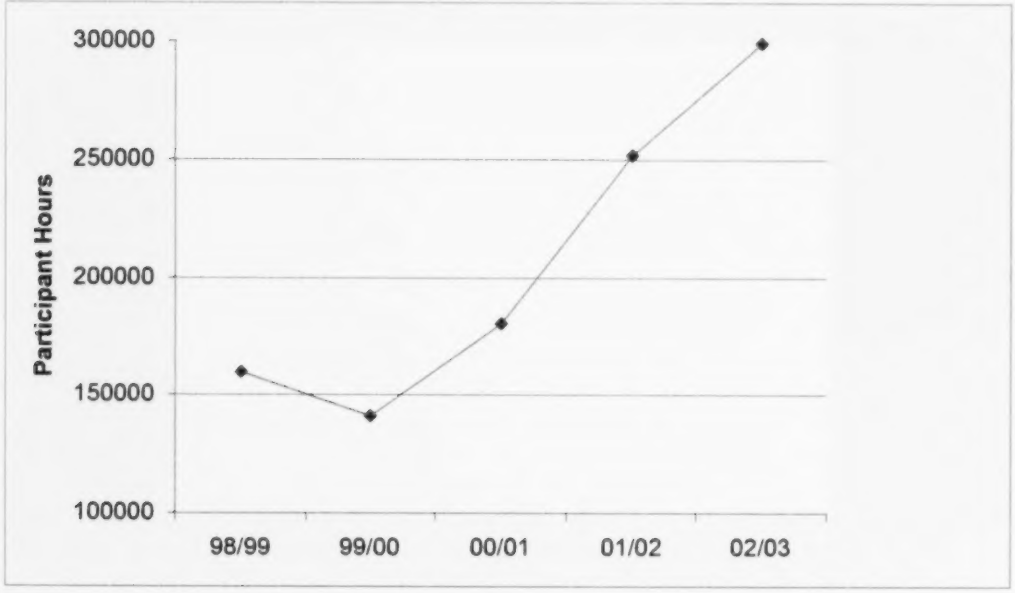
SIAST
SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY

A summary of skills training activity by category in 2002-03 is illustrated in Table 5. Growth in the skills training programming is depicted in Figure 2.

Table 5. Summary of participant hours by skills training category, 2002-03.

Skills Training	Participant Hours 2002-03	Participant Hours 2001-02	Full-time	Part-time
Full-time	186,498	186,994	266	7
Part-time	11,831	3,626	0	241
JobStart/Future Skills	72,760	45,115	0	126
Industry Credit	18,701	5,095	49	360
Non-credit	9,829	10,740	0	702
Total	299,619	251,570	315	1,436

Figure 2. Comparison of skills training activity by participant hours. 1998-99 to 2002-03



Full-time Vocational/Technical Institute Programs

Full-time vocational/technical institute programming is delivered at the two main campuses in the Battlefords and Meadow Lake. Clients have access to a variety of quality Saskatchewan Institute of Applied Science and Technology (SIAST) trade, business, human service, and health sector programs.

- Full-time vocational/technical institute programming as represented by participant hours was similar to the prior year.
- The 2002-03 program plan provided an increase in both the number and variety of training opportunities available. Two additional full-time programs were delivered in 2002-03, bringing the total to 20.
- 273 students participated in full-time vocational/technical institute programs in 2002-03, an increase of 15% from the prior year.
- Program completion rate for 2002-03 was 82%.

Table 6. Full-time vocational/technical programs, 2002-03.

	Program	Participants	Completed (%)	Participant Hours
Meadow Lake	Early Childhood Education	10	76	16,056
	Electrician	12	92	8,016
	Heavy Equipment Mechanic	11	64	9,648
	Institutional Cooking & Professional Cooking (2)	18	72	11,898
	Office Education	16	81	16,500
	Welding	11	91	10,470
	Meadow Lake subtotal	85		72,588

Table 6 continued. Full-time vocational/technical programs, 2002-03.

	Program	Participants	Completed (%)	Participant Hours
Battlefords	Business	21	67	19,614
	Computer Works (2)	24	92	9,462
	Entrepreneurship & Small Business	14	57	8,142
	Home Care / Special Care Aide	25	84	20,076
	Hospitality Training	19	89	3,420
	Orientation to Child Daycare (2)	23	87	3,534
	Practical Nursing	7	100	9,240
	Primary Care Paramedic	16	94	6,180
	Rehab Worker	10	70	9,048
	Teacher Assistant	17	88	14,454
	Welding	12	83	10,740
	Battlefords subtotal	**188**		**113,910**
Total		**273**		**186,498**

Part-time Vocational/Technical Programming

Part-time credit programming is provided to the clients of the region both through face-to-face and satellite delivered programming.

- There were 241 registrations in part-time vocational/technical institute programming in 2002-03. This accounted for 4% of all skills training.

JobStart/Future Skills

The College administers the JobStart/Future Skills program for the province of Saskatchewan. Industry or institute credit training is provided to prepare individuals with new skills required in the workplace.

- Over 125 individuals were trained in the 23 projects in progress during the 2002-03 year.
- Over 30 % of the trainees were Aboriginal.
- Nearly 73,000 participant hours of training occurred in the agriculture, manufacturing, tourism, and service sectors across the College region.

Industry Credit

Industry credit refers to training that is recognized for credit by a specific industry group for certification of industry credential or to meet a defined industry standard. The College delivers this training in response to the needs of business and industry in the region.

- Industry credit training accounted for 6% of skills training in 2002-03.
- Industry credit training participant hours increased significantly to nearly 19,000 from 5,100 in 2001-02.
- A significant contributor in this category was the water/waste water management training provided to prepare workers for legislatively required certification for positions in First Nations communities throughout the region. 49 individuals participated in the training to operate water/waste management systems in member First Nations of the Battlefords Tribal Council, Meadow Lake Tribal Council, and Agency Chiefs Tribal Council.

Non-credit Community and Individual

Non-credit community and individual training refers to skills training provided to individuals to improve skills in areas that will benefit their professional or personal well-being.

- Participant hours in non-credit training decreased from the prior year with just 3% of skills training activity now reflected in this category.
- Interest in traditional, face-to-face non-credit programming delivered in group settings continues to decline. However, internet delivered programming is increasing with 79 registrations in Ed2Go classes in 2002-03.

Services

North West Regional College provides a variety of services in addition to the significant program array available across the region. Career information and counseling services are available at all college sites. Approximately 4,000 clients took advantage of these services in 2002-03. In addition, 347 individuals participated at special events delivered via satellite at centres administered in the region by the College. The College invigilated 485 exams for other post-secondary institutions and industry groups for clients of the region.

Table 7. Enrolment by Program Category

BATTLEFORDS CAMPUS		Actuals							
		2001-02				2002-03			
	Programs	Programs	Enroll FT	Enroll PT	Hours	Programs	Enroll FT	Enroll PT	Hours
Skills Training	**Skills Training Credit**								
	Institute Credit								
	SIAST								
	Full-time	12	155	14	140,250	13	181	7	11,3910
	Part-time	22	0	81	3,626	17		86	6,088
	Other								
	Full-time								
	Part-time	30	0	96	45,115	23		126	72,760
	Subtotal Institute Credit	***64***	***155***	***191***	***188,991***	***53***	***181***	***219***	***192,758***
	Industry Credit								
	Full-time					1	28		8,400
	Part-time	5	0	104	1,579	6		74	593
	Apprenticeship & Trade								
	Subtotal Credit	***69***	***155***	***295***	***190,570***	***60***	***209***	***293***	***201,751***
	Skills Training Non-Credit								
	Industry Non-Credit	10	0	100	1,904	3		6	34
	Community Individual Non-Credit	32	0	234	3,082	29		405	6438
	Personal Interest Non-Credit	4	0	34	422	2		13	228
	Subtotal Non-Credit	***46***	***0***	***368***	***5,407***	***34***		***424***	***6,700***
Total Skills Training		**115**	**155**	**663**	**195,978**	**94**	**209**	**717**	**208,451**
Basic Education	**Basic Education Credit**								
	Adult Education								
	Full-time	2	108	0	59,836	2	80	10	53,196
	Part-time								
	Academic GED	1	18	0	3,449	7	13	87	5,783
	Subtotal BE Credit	***3***	***126***	***0***	***63,285***	***9***	***93***	***97***	***58,979***
	Basic Education Non-Credit								
	Literacy								
	English Language Training								
	Employability Life Skills								
	General Academic Studies	4	67	0	16,963	3	77		19,520
	Subtotal BE Non-Credit	***4***	***67***	***0***	***16,963***	***3***	***77***		***19,520***
Total Basic Education		**7**	**193**	**0**	**80,248**	**12**	**170**	**97**	**78,499**
University	**University Credit**								
	University of Regina								
	Full-time								
	Part-time	1	0	15	975	1	1	14	1,170
	University of Saskatchewan								
	Full-time	1	33	40	13,926	1	56	42	21,099
	Part-time								
	Other								
Total University		**2**	**33**	**55**	**14,901**	**2**	**57**	**56**	**22,269**
Total Programs		**124**	**381**	**719**	**291,127**	**108**	**436**	**870**	**309,219**

Table 8. Enrolment by Program Category

MEADOW LAKE CAMPUS		Actuals							
		2001 02				2002 03			
	Programs	Programs	Enroll FT	Enroll PT	Hours	Programs	Enroll FT	Enroll PT	Hours
Skills Training	**Skills Training Credit**								
	Institute Credit								
	SIAST								
	Full-time	5	72	0	46,744	7	85		72,588
	Part-time	2	0	30	0	6		6	102
	Other								
	Full-time								
	Part-time								
	Subtotal Institute Credit	*7*	*72*	*30*	*46,744*	*13*	*85*	*6*	*72,690*
	Industry Credit								
	Full-time					1	21		6,270
	Part-time	6	0	121	1,834	11		173	2868
	Apprenticeship & Trade								
	Subtotal Credit	**13**	**72**	**151**	**48,578**	**25**	**106**	**179**	**81,828**
	Skills Training Non-Credit								
	Industry Non-Credit	3	0	31	597	1		3	18
	Community-Individual Non-Credit	10	0	75	986	9		80	998
	Personal Interest Non-Credit	1	0	11	135	1		8	120
	Subtotal Non-Credit	*14*	*0*	*117*	*1,718*	*11*		*91*	*1136*
Total Skills Training		**27**	**72**	**268**	**50,296**	**36**	**106**	**270**	**82,964**
Basic Education	**Basic Education Credit**								
	Adult Education								
	Full-time	2	115	0	66,649	2	100		59,389
	Part-time								
	Academic GED					3		17	306
	Subtotal BE Credit	*2*	*115*	*0*	*66,649*	*5*	*100*	*17*	*59,695*
	Basic Education Non-Credit								
	Literacy								
	English Language Training								
	Employability Life Skills								
	General Academic Studies	1	51	0	15,191	2	35		7,189
	Subtotal BE Non-Credit	*1*	*51*	*0*	*15,191*	*2*	*35*		*7,189*
Total Basic Education		**3**	**166**	**0**	**81,840**	7	**135**	**17**	**66,884**
University	**University Credit**								
	University of Regina								
	Full-time								
	Part-time	1	0	17	1,182	1	5	16	1,599
	University of Saskatchewan								
	Full-time								
	Part-time								
	Other								
Total University		**1**	**0**	**17**	**1,182**	**1**	**5**	**16**	**1,599**
Total Programs		**31**	**238**	**285**	**133,318**	**44**	**246**	**303**	**151,447**

Table 9. Enrolment by Program Category

RURAL PROGRAMS		Actuals							
		2001 02				2002 03			
	Programs	Programs	Enroll FT	Enroll PT	Hours	Programs	Enroll FT	Enroll PT	Hours
Skills Training	**Skills Training Credit**								
	Institute Credit								
	SIAST								
	Full-time								
	Part-time	6	0	26	0	17		149	5,641
	Other								
	Full-time								
	Part-time								
	Subtotal Institute Credit	***6***	***0***	***26***	***0***	***17***		***149***	***5,641***
	Industry Credit								
	Full-time								
	Part-time	5	0	111	1,681	5		86	344
	Apprenticeship & Trade								
	Subtotal Credit	***11***	***0***	***137***	***1,681***	***22***		***235***	***5,985***
	Skills Training Non-Credit								
	Industry Non-Credit	6	0	65	1,232	3		21	192
	Community Individual Non-Credit	19	0	159	2,095	23		183	1,907
	Personal Interest Non-Credit	3	0	23	287	1		10	120
	Subtotal Non-Credit	***28***	***0***	***247***	***3,614***	***27***		***214***	***2,219***
Total Skills Training		**39**	**0**	**384**	**5,296**	**49**		**449**	**8,204**
Basic Education	**Basic Education Credit**								
	Adult Education								
	Full-time	4	68	0	41,669	5	109	1	58,993
	Part-time								
	Academic GED	2	6	0	1,991	3	13		5,160
	Subtotal BE Credit	***6***	***74***	***0***	***43,660***	***8***	***122***	***1***	***64,153***
	Basic Education Non-Credit								
	Literacy								
	English Language Training								
	Employability Life Skills								
	General Academic Studies	2	14	0	3,739	3	19		6,160
	Subtotal BE Non-Credit	***2***	***14***		***3,739***	***3***	***19***		***6,160***
Total Basic Education		**6**	**88**	**0**	**47,339**	**11**	**141**	**1**	**70,313**
University	**University Credit**								
	University of Regina								
	Full-time								
	Part-time	2	0	4	195				
	University of Saskatchewan								
	Full-time								
	Part-time	2	0	3	351	1		1	117
	Other								
Total University		**4**	**0**	**7**	**546**	**1**		**1**	**117**
Total Programs		**49.27**	**88**	**1**	**53,181**	**61**	**141**	**451**	**78,634**

Table 10. Equity Participation

		Actuals							
		2001-2002				2002-2003			
	Programs	Aboriginal	Visible Minority	Disability	Total Enrolment	Aboriginal	Visible Minority	Disability	Total Enrolment
Skills Training	**Skills Training Credit**								
	Institute Credit								
	SIAST								
	Full-Time	102			241	132		1	273
	Part-Time	5			137	103			241
	Other								
	Full-Time								
	Part-Time	50			96	59			126
	Subtotal Institute Credit	***157***			***474***	***294***		***1***	***640***
	Industry Credit								
	Full-Time					49			49
	Part-Time				336	103			333
	Apprenticeship & Trade								
	Subtotal Credit	***157***			***810***	***446***			***1,022***
	Skills Training Non-Credit								
	Industry Non-Credit	12	0	1	197	2			30
	Community Individual Non-Credit	10	4	4	468	48			668
	Personal Interest Non-Credit	1	0	0	68	2			31
	Subtotal Non-Credit	***23***	***4***	***5***	***733***	***52***		***0***	***729***
Total Skills Training		**180**	**4**	**5**	**1,543**	**498**		**1**	**1,751**
Basic Education	**Basic Education Credit**								
	Adult Education								
	Full-Time	257			291	256	2		300
	Part-Time								
	Academic GED	20			24	111	3	2	130
	Subtotal BE Credit	***277***			***315***	***367***	***5***	***2***	***430***
	Basic Education Non-Credit								
	Literacy								
	English Language Training								
	Employability Life Skills								
	General Academic Studies	68			132	113		2	131
	Subtotal BE Non-Credit	***68***			***132***	***113***		2	131
Total Basic Education		**345**			**447**	**480**	5	**4**	**561**
University	**University Credit**								
	University of Regina								
	Full-time	7			36	3		1	36
	Part-Time								
	University of Saskatchewan								
	Full-Time	15		2	73	26		2	98
	Part-Time				3				1
	Other								
Total University		**22**		**2**	**112**	**29**		**3**	**135**
Total Programs		**547**	**4**	7	**2,102**	**938**	5	**8**	**2,447**

Table 11. Student Success

		Actuals							
		2001-2002				2002-2003			
	Programs	Enrolled Total	Completed Total	Employed Total	Further Training Total	Enrolled Total	Completed Total	Employed Total	Further Training Total
Skills Training	**Skills Training Credit**								
	Institute Credit								
	SIAST								
	Full-Time	241	167	68	21	273	223	107	17
	Part-Time	137	137			241	233		
	Other								
	Full-Time								
	Part-Time	96	96	96		126	126	126	
	Subtotal Institute Credit	*474*	*400*	*164*	*21*	*640*	*582*	*233*	*17*
	Industry Credit								
	Full-Time					49	48	48	
	Part-Time	336	336			333	292		
	Apprenticeship & Trade								
	Subtotal Credit	*810*	*736*	*164*	*21*	*1,022*	*922*	*281*	*17*
	Skills Training Non-Credit								
	Industry Non-Credit	197	189			30	30		
	Community Individual Non-Credit	468	438			668	668		
	Personal Interest Non-Credit	68	47			31	31		
	Subtotal Non-Credit	*733*	*674*			*729*	*729*	*0*	*0*
Total Skills Training		**1,543**	**1,410**	**164**	**21**	**1,751**	**1,651**	**281**	**17**
Basic Education	Basic Education Credit								
	Adult Education								
	Full-Time	291	191	10	150	300	195	22	139
	Part-Time								
	Academic GED	24	22	3	11	130	139	4	23
	Subtotal BE Credit	*315*	*213*	*13*	*161*	*430*	*334*	*26*	*162*
	Basic Education Non-Credit								
	Literacy								
	English Language Training								
	Employability Life Skills								
	General Academic Studies	132	100	3	85	131	81	1	69
	Subtotal BE Non-Credit	*132*	*100*	*3*	*85*	*131*	*81*	*1*	*69*
Total Basic Education		**447**	**313**	**16**	**246**	**561**	**415**	**27**	**231**
University	**University Credit**								
	University of Regina								
	Full-time								
	Part-Time	36	36			36	31		
	University of Saskatchewan								
	Full-Time	73	73			98	93		
	Part-Time	3	3			1	1		
	Other								
Total University		**112**	**112**			**135**	**125**	**0**	**0**
Total Programs		**2,102**	**1,835**	**180**	**267**	**2,447**	**2,191**	**308**	**248**

HUMAN RESOURCES

Staff	Position	Office/Location
Allen, Nancy	Practical Nursing Instructor	North Battleford
Auchstaetter, Karen	Basic Education Instructor	North Battleford
Beaudry, Marlene	Administrative Clerk	North Battleford
Beaver, Pam	Executive Secretary	North Battleford
Bedi, Dona	Special Care Aide Instructor	Debden
Borgeson, Debbie	Basic Education Instructor	North Battleford
Bossaer, Melaney	Program Secretary	North Battleford
Brokop, Michael	Coordinator, Student Services	North Battleford
Brondum, Moe	Computer Centre Facilitator	North Battleford
Buck, Clayton	Entrepreneurship Instructor	North Battleford
Caplan, Judy	Clerk, President's Office & Institutional Dev	North Battleford
Cawood, Claudia	Special Care Aide Instructor	North Battleford
Cobb, David	Basic Education Instructor	Meadow Lake
Dale, Tenieth	IT Technician	Meadow Lake
Dubrule, Janice	Program Secretary	North Battleford
Ebach, Dana	Orientation to Child Daycare Instructor	North Battleford
Fransoo, Nestor	Business Program Instructor	North Battleford
Gardiner, Travis	IT Technician	Meadow Lake
Goertzen, Helena	Evening Program Clerk	Meadow Lake
Gray, Sharon	Career Centre Clerk	North Battleford
Hamilton, Ian	Director of Administration	North Battleford
Henderson, Joyce	Basic Education Instructor	Big River
Hiebert, Ken	Basic Education Instructor	Meadow Lake
Holden, Nancy	Rehabilitation Worker Instructor	North Battleford
Houser, Connie	Regional Service Assistant	Unity
Jensen, Debbie	Basic Education Instructor	Leask
Jensen, Ken	Basic Education Instructor	Leask
Jones, Evelyn	Registrar	North Battleford
Kardynal, Evelyn	Program Secretary	North Battleford
King, Donna	Administrative Support	Meadow Lake
Kirby, Stacey	Evening Program Clerk	North Battleford
Kjargaard, Karen	Program Coordinator	North Battleford
Klassen-Frison, Ruby	Coordinator, Student Support	North Battleford
Kozak, Leeia	Basic Education Instructor	North Battleford
Laschilier, Darlene	Program Secretary	North Battleford
Leclair, John	TEL Centre Clerk	Big River
Loranger, Carmen	Basic Education Instructor	Meadow Lake

Staff	Position	Office/Location
Lynch, Cheri	Accountant	North Battleford
Marchand, Jill	Student Counsellor	North Battleford
Martens, Karen	Regional Service Assistant	Spiritwood
Martin, Nancie	Orientation to Daycare Instructor	North Battleford
Mattila, Mary	Program Coordinator	North Battleford
Mein, Stewart	Program Coordinator	Meadow Lake
Michnik, Joan	Basic Education Instructor	Meadow Lake
Miller, Shelley	Program Coordinator	North Battleford
Monette, Carolyn	Teacher Assistant	North Battleford
Montgomery, Kay	Learning Consultant	North Battleford
Murray, Dian	Student Advisor	Meadow Lake
Nickel, Kelly	Learning Resource Consultant	North Battleford
Nordin, Denise	Basic Education Instructor	Big River
Nylander, Bryan	President	North Battleford
Piché, Jessica	Student Advisor	Meadow Lake
Platten, Shelley	TEL Centre Facilitator	North Battleford
Poock, Lois	Program Secretary	North Battleford
Prince, Michelle	Entrepreneurship Instructor	North Battleford
Purdy, Michele	Basic Education Instructor	Leoville
Reeve, Elaine	Regional Service Assistant	St. Walburg
Roberts, Melanie	Director, Meadow Lake	Meadow Lake
Robinson, Marney	Program Coordinator	North Battleford
Rogers, Fran	ComputerWorks/Office Education	Meadow Lake
Savoie, Betty	Basic Education Instructor	Meadow Lake
Seed, Colleen	ComputerWorks Instructor	North Battleford
Somers, Dave	Basic Education Instructor	Leoville
Steiert, Patt	Program Director	North Battleford
Town, Michele	Basic Education Instructor	North Battleford
Warrington, Natalie	Practical Nursing Instructor	North Battleford
Wasyliw, Audrey	Early Childhood Education	Meadow Lake
Weber, Wanda	Accounting Clerk	North Battleford
Wilgosh, Diana	Program Coordinator	Meadow Lake
Williamson, Maureen	Program Secretary	Meadow Lake
Wright, Karen	ComputerWorks Instructor	North Battleford
Wright, Marilyn	Accounting Clerk	North Battleford
Yuhasz, Michael	Coordinator	Meadow Lake
Zanyk, Bryon	Coordinator, Institutional Development	North Battleford
Zimmer, Roxanne	Receptionist	Meadow Lake

NORTH WEST REGIONAL COLLEGE

AUDITORS' REPORT AND FINANCIAL STATEMENTS

June 30, 2003

NORTH WEST REGIONAL COLLEGE

Statement of Management Responsibility

The College is responsible for the preparation of the financial statements and has prepared them in accordance with Canadian generally accepted accounting principles and in accordance with the guidelines developed by Saskatchewan Department of Learning. The College believes the financial statements present fairly the College's financial position as at June 30, 2003 and the results of its operations for the year then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the College has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Directors carries out its responsibility for the review of the financial statements principally through the Finance Committee. The Finance Committee meets with management and with the external auditors to discuss the results of the audit examinations and financial reporting matters. The external auditors have full access to the Finance Committee with and without the presence of management.

The financial statements for the year ended June 30, 2003 have been reported on by Johnson Svenkeson, Chartered Accountants. The Auditors' Report outlines the scope of their examination and provides their opinion on the fairness of presentation of the information in the financial statements.

President

Director of Administration

JOHNSON SVENKESON
Chartered Accountants

R.W. Johnson, FCA*
B. W. Svenkeson, CA*

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AUDITORS' REPORT

To the Board of Governors
North West Regional College

We have audited the statement of financial position of North West Regional College as at June 30, 2003 and the statements of operations, changes in net assets and cash flows for the year then ended. The College is responsible for preparing these financial statements for Treasury Board's approval. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2003 and the results of its operations and the cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

North Battleford, Saskatchewan
August 22, 2003.

Johnson Svenkeson
Chartered Accountants.

* Denotes a Professional Corporation.

NORTH WEST REGIONAL COLLEGE

Statement of Financial Position

as at June 30, 2003

	2003				2002
	Operating Fund	Capital Fund	Scholarship Fund	Total	Total
Assets					
Current assets					
Cash	$ 246,796	$ 1,407,387	$ 20,420	$ 1,674,603	$ 963,990
Accounts receivable (Note 3)	586,219			586,219	667,540
Inventory	26,877			26,877	30,833
Prepaid expenses	8,534			8,534	5,644
	868,426	1,407,387	20,420	2,296,233	1,668,007
Non-current assets					
Capital assets (Note 4)		2,470,917		2,470,917	1,641,013
	$ 868,426	$ 3,878,304	$ 20,420	$ 4,767,150	$ 3,309,020
Liabilities and net assets					
Current liabilities					
Accounts payable & accrued liabilities (Note 5)	$ 366,751			$ 366,751	$ 861,851
Accrued salaries and benefits	149,029			149,029	143,073
Unearned revenue	24,400			24,400	14,392
	540,180			540,180	1,019,316
Net assets					
Invested in capital assets		$ 2,470,917		2,470,917	1,641,013
Internally restricted (Schedule 4)	208,494	1,407,387	$ 20,420	1,636,301	553,230
Unrestricted	119,752			119,752	95,461
	328,246	3,878,304	20,420	4,226,970	2,289,704
	$ 868,426	$ 3,878,304	$ 20,420	$ 4,767,150	$ 3,309,020

See accompanying notes to financial statements.

Approved by the Board of Governors:

Sherman Krakenbil — Chairperson

Grant D. Schreiber — Vice-Chairperson

NORTH WEST REGIONAL COLLEGE

Statement of Operations

for the year ended June 30, 2003

	Operating			Capital		Scholarship		Total	
	Budget (Note 8)	2003	2002	2003	2002	2003	2002	2003	2002
Revenue (Schedule 1)									
Provincial Government	$ 4,641,756	$ 4,712,020	$ 4,502,804	$ 1,735,699	$ 60,000	$ 3,125	$ 3,125	$ 6,450,844	$ 4,565,929
Other revenue	1,454,822	1,704,747	1,439,046	7,969		2,612	2,486	1,715,328	1,441,532
	6,096,578	6,416,767	5,941,850	1,743,668	60,000	5,737	5,611	8,166,172	6,007,461
Expenses (Schedule 2)									
Agency Contracts	1,142,052	1,220,303	1,136,377					1,220,303	1,136,377
Amortization				160,817	171,382			160,817	171,382
Equipment	9,230	12,499	12,272					12,499	12,272
Facilities	586,208	566,334	492,582					566,334	492,582
Information Technology	147,518	63,566	4,351					63,566	4,351
Operating (Schedule 3)	793,409	877,577	816,161					877,577	816,161
Personal Services	3,452,783	3,320,672	3,179,930					3,320,672	3,179,930
Scholarship						7,138	12,488	7,138	12,488
	6,131,200	6,060,951	5,641,673	160,817	171,382	7,138	12,488	6,228,906	5,825,543
Excess (deficiency) of revenue over expenses	$ (34,622)	$ 355,816	$ 300,177	$ 1,582,851	$ (111,382)	$ (1,401)	$ (6,877)	$ 1,937,266	$ 181,918

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE
Statement of Changes in Net Assets
for the year ended June 30, 2003

	2003						2002
	Operating Fund		Capital Fund				
	Internally Restricted	Unrestricted	Invested in Capital Assets (Note 4)	Internally Restricted	Scholarship Fund	Total	Total
Net assets, beginning of year	$ 158,554	$ 95,461	$ 1,641,013	$ 372,855	$ 21,821	$ 2,289,704	$ 2,107,786
Excess (deficiency) of revenue over expenditures		355,816	1,582,851		(1,401)	1,937,266	181,918
Inter fund transfers Internally restricted	49,940	(331,525)	(752,947)	1,034,532			
Net assets, end of year	$ 208,494	$ 119,752	$ 2,470,917	$ 1,407,387	$ 20,420	$ 4,226,970	$ 2,289,704

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE

Statement of Cash Flows

for the year ended June 30, 2003

	2003	2002
Operating activities		
Excess of revenue over expenses	$ 1,937,266	$ 181,918
Add item not involving current cash flow:		
Amortization	160,817	171,382
	2,098,083	353,300
Net change in non-cash working capital balances related to operations		
Decrease (increase) in accounts receivable	81,321	(91,692)
Decrease (increase) in inventories	3,956	(17,875)
(Increase) decrease in prepaid expenses	(2,890)	2,176
Increase in accrued salaries & benefits	5,956	21,726
(Decrease) increase in accounts payable & accrued liabilities	(495,100)	223,333
Increase (decrease) in unearned revenue	10,008	(33,273)
Cash provided from operating activities	1,701,334	457,695
Investment activities		
Purchase of capital assets	(990,721)	(139,592)
Net increase in cash during the year	710,613	318,103
Cash and cash equivalents at beginning of year	963,990	645,887
Cash and cash equivalents at end of year	$ 1,674,603	$ 963,990

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances with financial institutions. Cash and cash equivalents included in the cash flow statement comprised the following balance sheet amount:

Cash	$ 1,674,603	$ 963,990

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE
Notes to Financial Statements
June 30, 2003

1. Purpose and authority

The North West Regional College offers educational services and programs under the authority of Section 14 of the *The Regional Colleges Act*. North West Regional College was established in 1975 as Mistikwa Community College. On January 1, 1988 *The Regional Colleges Act* was proclaimed, and the College was renamed North West Regional College to reflect its new mandate and extended boundaries. The mission of North West Regional College is to provide adult learning opportunities and to promote life-long learning as a means of enhancing the cultural, economic and social life of the individuals and communities it serves.

The Board of the North West Regional College is responsible for administering and managing the educational affairs of the College in accordance with the intent of the *The Regional Colleges Act* and its regulations.

2. Significant accounting policies

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles, and include the following significant accounting policies contained in the Regional Colleges' Accounting and Reporting Manual:

a) Fund accounting

The accounts of the College are maintained in accordance with the principles of fund accounting. For accounting and reporting purposes, resources are classified into funds in accordance with specified activities or objectives.

i) Operating fund

The operating fund accounts for the College's program delivery, service and administrative services.

ii) Capital fund

The capital fund reflects the net book value of all capital assets of the College after taking into consideration any associated long-term debt. The capital fund also includes contributions, interest and donations designed for capital purposes by the contributor. Also included in the capital fund are the appropriations for future capital expenditures.

iii) Scholarship fund

The scholarship fund accounts for all designated donations, grants and specifically allocated operating revenues for the purpose of awarding scholarships to students of the College.

NORTH WEST REGIONAL COLLEGE
Notes to Financial Statements
June 30, 2003

2. Significant accounting policies (Continued)

b) Revenue recognition

The College follows the restricted fund method of accounting for grants. Restricted contributions related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Contributions restricted for capital assets are recognized as revenue of the capital fund when received or receivable.

Unrestricted operating transfers are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course of instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

c) Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution. Amortization is charged on a straight-line basis over the estimated useful lives of the assets at the following rates, and is reported as an expense in the capital fund:

Buildings	2.5% to 4%
Furniture and equipment	10% to 33%

d) Inventories

Inventories are valued at lower of cost or net realizable value.

e) Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they became known.

3. Accounts receivable

Accounts receivable are comprised of the following:

	2003	2002
Government of Canada	$ 46,394	$ 9,531
Department of Learning	436,291	499,680
SIAST	18,481	16,414
Other	85,053	141,915
	$ 586,219	$ 667,540

NORTH WEST REGIONAL COLLEGE
Notes to Financial Statements
June 30, 2003

4. Capital assets

Capital assets consist of:

	2003			2002
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Buildings	$ 2,679,375	$ 319,457	$ 2,359,918	$ 1,508,304
Furniture and equipment	1,072,915	968,818	104,097	122,355
Land improvements	17,258	10,356	6,902	10,354
	$ 3,769,548	$ 1,298,631	$ 2,470,917	$ 1,641,013

In 1998, North West Regional College and North Battleford School Division No. 118 entered into a Capital Cost Sharing Agreement whereas the college received a 15.5% share of ownership of the joint use facility. Title to the lands and building are held in name of the School Division, with the College's proportionate share held in trust.

An independent asset appraisal undertaken by Battlefords School Division and conducted in April, 2000 determined the depreciated value, based on the college's 15.5% share of the facility, is $4,209,452.

5. Accounts payable and accrued liabilities

	2003	2002
Trade	$ 290,890	$ 736,446
Wages	75,861	125,405
	$ 366,751	$ 861,851

NORTH WEST REGIONAL COLLEGE
Notes to Financial Statements
June 30, 2003

6. Related party transactions

These financial statements include transactions with related parties. The College is related to all Saskatchewan Crown agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms.

In addition, the College pays Provincial Sales Tax to the Saskatchewan Department of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

Expenses for related party transactions during the year were as follows:

	2003	2002
Prairie West Regional College	$ 24,726	
SaskPower		$ 10,187
SaskTel	65,368	62,106
Saskatchewan Property Management	324,856	227,710

The College provided courses in conjunction with the Saskatchewan Institute of Applied Science and Technology (SIAST). During the year the College expended $694,797 (2002, $673,313) for courses provided by SIAST. As at year end, there was no payable to SIAST (2002, $NIL).

During the year, the College provided courses in conjunction with the Universities of Saskatchewan and Regina. Transactions during the year were as follows:

	2003	2002
University of Saskatchewan		
Revenue	$ 142,303	$ 97,068
Expenses	122,339	168,827
University of Regina		
Revenue	$ 6,061	$ 608
Expenses	2,776	77

During the year the College entered into a contract with the Saskatchewan Communications Network (SCN) to deliver various training and educational programs. The College received $88,491 during the year from SCN for these programs (2002, $99,000).

NORTH WEST REGIONAL COLLEGE
Notes to Financial Statements
June 30, 2003

6. Related party transactions (Continued)

The College entered into a capital financing agreement with the Education Infrastructure Financing Corporation (EIFC) for the construction of the addition to the Meadow Lake campus. During the year the College received $1,715,000 in funding for this capital project. This amount has been recognized as revenue in the capital fund as received from the Provincial Government. The unexpended portion of the funds have been transferred to internally restricted net assets in the capital fund.

7. Pension plan

Employees of the College participate in one of the three pension plans. Teacher's and other employees holding a teaching certificate participate in a defined benefit plan: either the Teacher's Superannuation Plan (TSP) which is administered by the Teachers' Superannuation Commission or the Saskatchewan Teachers' Retirement Plan (STRP) which is administered by the Saskatchewan Teachers' Federation. The College has no financial obligation to TSP or STRP. Eligible employees contribute to TSP or STRP for their current service. The General Revenue Fund is responsible for the required employer contribution of the STRP and for the financial obligations of the TSP. All other employees participate through Municipal Employees' Pension Plan (MEPP) which is also a multi-employer defined plan. The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The College's financial obligation to the MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to $112,913 (2002, $108,366).

8. Budget

The budgeted figures reported in the Statement of Operations are obtained from the annual budget approved by the board and included in the annual budget review document submitted to and approved by the Department of Learning. The budget was approved by the Regional College Board on April 29, 2002 and by the Minister of Saskatchewan Department of Learning on June 28, 2002.

9. Financial instruments

There are no significant terms and conditions related to financial instruments classified as current assets or current liabilities that may affect the amount, timing and certainty of future cash flows.

The majority of the College's receivables are from Saskatchewan Learning, therefore the credit risk is minimal.

The carrying amount of accounts receivable, accounts payable, accrued liabilities and accrued salaries and benefits approximate fair market value due to their immediate or short-term nature.

10. Comparative figures

Certain of the comparative figures have been revised to agree with the current year presentation.

NORTH WEST REGIONAL COLLEGE
Operating Fund
Schedule of Revenue by Function
for the year ended June 30, 2003

Schedule 1

	2003									2002
	--General--	------Skills Training-------		-----Basic Education-------		--University--	---------Services----------		2003	2003 Budget	
		Credit	Non Credit	Credit	Non Credit	Credit	Learner Support	Counsel	Total	Total	Total
Provincial Government											
Operating grant	$ 2,135,884	$ 10,944		$ 58,872					$ 2,205,700	$ 2,184,700	$ 1,996,442
Program payments	290,731	1,174,773	$ 40,000	655,089	$ 45,003			$ 157,058	2,362,654	2,377,143	2,303,732
Other	63,406	28,432	5,977	121				45,730	143,666	79,913	202,630
	2,490,021	1,214,149	45,977	714,082	45,003			202,788	4,712,020	4,641,756	4,502,804
Other											
Contracts	79,156	7,376	231,351	167,379	663	$ 55,580			541,505	300,717	371,121
Interest	48,201								48,201	21,600	36,760
Rents	3,597	330							3,927	600	4,229
Resale items	14		1,705	461	1,033		$ 207,185		210,398	141,161	176,211
Tuitions		509,452	154,662	2,918	4,494	143,329		325	815,180	889,533	635,055
Other	66,783	8,688	1,565		1,000	3,390	4,110		85,536	101,211	215,670
	197,751	525,846	389,283	170,758	7,190	202,299	211,295	325	1,704,747	1,454,822	1,439,046
Total revenue	2,687,772	1,739,995	435,260	884,840	52,193	202,299	211,295	203,113	6,416,767	6,096,578	5,941,850
Total operating expenses (Schedule 2)	2,258,880	1,583,894	382,946	904,448	62,765	240,800	205,694	421,524	6,060,951	6,131,200	5,641,673
Excess (deficiency) of revenue over expenses	$ 428,892	$ 156,101	$ 52,314	$ (19,608)	$ (10,572)	$ (38,501)	$ 5,601	$ (218,411)	$ 355,816	$ (34,622)	$ 300,177

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE
Operating Fund
Schedule of Expenses by Function
for the year ended June 30, 2003

Schedule 2

	2003									2003 Budget	2002
	General	Skills Training		Basic Education		University	Services				
		Credit	Non Credit	Credit	Non Credit	Credit	Learner Support	Counsel	Total	Total	Total
Agency	$ 3,708	$ 841,391	$ 190,955	$ 30,644		$ 107,535		$ 46,070	$ 1,220,303	$ 1,142,052	$ 1,136,377
Equipment	7,314	2,115	50	689			$ 530	1,801	12,499	9,230	12,272
Facility	327,804	87,513	30,594	67,144	$ 154	29,161		23,964	566,334	586,208	492,582
Information technology	63,566								63,566	26,700	4,351
Operating (Schedule 3)	270,404	155,777	34,360	93,728	5,242	43,451	205,164	69,451	877,577	793,409	816,161
Personal services	1,586,084	497,098	126,987	712,243	57,369	60,653		280,238	3,320,672	3,573,601	3,179,930
	$ 2,258,880	$ 1,583,894	$ 382,946	$ 904,448	$ 62,765	$ 240,800	$ 205,694	$ 421,524	$ 6,060,951	$ 6,131,200	$ 5,641,673
Total by function			$ 1,966,840		$ 967,213			$ 627,218			

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE

Operating Fund
Schedule of Operating Expenses
for the year ended June 30, 2003

Schedule 3

	2003 Total	2003 Budget Total	2002 Total
Advertising	$ 103,045	$ 96,699	$ 90,316
Association fees and dues	10,893	7,694	10,911
Bad debts	799		245
Financial services	4,766	3,930	3,535
Computer software	3,355	11,528	6,763
Goods and services tax	53,120		52,514
In-service training	55,115	59,302	54,568
Insurance	13,612	9,000	11,079
Licenses and taxes	659		617
Materials and supplies	161,544	192,106	163,043
Postage, freight and courier	20,415	22,831	14,624
Printing and duplicating	5,661	25,571	15,271
Professional services	16,246	20,600	9,980
Resale items	196,055	101,172	151,964
Subscriptions	1,411	300	1,783
Telephone	38,968	29,928	41,468
Travel	104,929	150,358	120,318
Other	86,984	62,390	67,162
	$ 877,577	$ 793,409	$ 816,161

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE
Schedule of Internally Restricted Net Assets
June 30, 2003

Schedule 4

Internally Restricted	Balance Beginning of Year	Appropriation to Net Assets	Draw from Net Assets	Balance End of Year
OPERATING FUND - Appropriated				
Administrative computer system	$ 20,974			$ 20,974
TEL	45,730		$ (33,210)	12,520
Programs	91,850	$ 175,000	(91,850)	175,000
Total operating fund	$ 158,554	$ 175,000	$ (125,060)	$ 208,494
CAPITAL FUND - Appropriated				
TEL	$ 78,530	$ 10,000	$ (67,870)	$ 20,660
Meadow Lake facility	174,500	994,756		1,169,256
Meadow Lake equipment		53,000		53,000
Upgrade computer equipment (3 year plan)	63,285	35,000	(5,404)	92,881
F/E Replacement - general	27,166	15,050		42,216
Battlefords campus project	29,374			29,374
Total capital fund	$ 372,855	$ 1,107,806	$ (73,274)	$ 1,407,387
SCHOLARSHIP FUND				
Scholarships	$ 21,821		$ (1,401)	$ 20,420
TOTAL	$ 553,230	$ 1,282,806	$ (199,735)	$ 1,636,301

See accompanying notes to financial statements.

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